

STATE UP LALLIFURING

0084 BANK &

6/-112294 ORP TAX REFUND

THE TREASURER OF TE

AIEA HI 96701

ATE WILL PAY OUT OF THE TAX YEAR 2003 1730

MO. DAY YR. 12 02 2004

90-1342/1211 67112294

NAME OF THE POST OF THE PARTY.

TO: SPORTS SHINKO (USA) CO., LTD. 99-994 IWAENA ST STE C

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1512111342311 671122944111

67-112294

OFTACH ON DOTTED LINE

ISSUE DATE: 12/02/2004 KEEP THIS PORTION FOR YOUR RECORDS FRANCHISE TAX BOARD P.O. BOX 942857 SACRAMENTO, CA 94257 TEL: (800) 852-5711

RETURN INFORMATION NOTICE NOTICE DATE : 2004-12-03 NOTICE NUMBER:

0004603172091

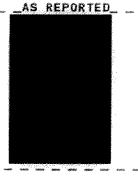
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SPORTS SHINKO (USA) CO., LTD.

THE ATTACHED REFUND IS FOR TAX YEAR END 12/03. IF WE HAVE ADJUSTED YOUR RETURN, THE DETAILS ARE SHOWN BELOW. THE ENCLOSED, FTB 5949, PROVIDES AN EXPLANATION OF PARAGRAPH(S): EA IA ZC JB

T010992

LN # DESCRIPTION_ 33. ESTIMATE PAYMENT 38. OVERPAYMENT





ACCOUNT SUMMARY INFORMATION TOTAL CREDITS AND PAYMENTS TOTAL TAX

REDACTED

TOTAL PENALTY/FEES/INT DUE AMT CREDITED TO EST TAX AMT APPLD OTHER BAL DUE:

INTEREST ALLOWED

AMT APPLD TO OTHER AGENCY

AMOUNT OF REFUND_

CONFIDENTIAL

IF YOU HAVE QUESTIONS REGARDING THIS NOTICE OR YOUR ACCOUNT, PLEASE CONTACT FRANCHISE TAX BOARD BY TELEPHONE OR IN WRITING. PLEASE INCLUDE A COPY OF THIS NOTICE IF YOU WRITE. RETAIN THIS ORIGINAL FOR YOUR RECORDS.

EXHIBIT 12